

City of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 63,776,036	\$ -
Last Year's Levy Tax Collection	1,232,643	-
Prior Years Property Tax Collection	215,835	-
Interest & Penalty	532,957	-
PILOT & Tax Treaty (excluded from levy) Collection	59,648	-
Other Local Property Taxes	37,678	-
Licenses and Permits	1,148,943	-
Fines and Forfeitures	-	-
Investment Income	147,253	-
Departmental	565,318	-
Rescue Run Revenue	908,564	-
Police & Fire Detail	836,469	-
Other Local Non-Property Tax Revenues	34,201	-
Tuition	-	78,170
Impact Aid	-	-
Medicaid	-	949,251
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	1,008,199
CDBG	47,427	-
COPS Grants	-	-
SAFER Grants	16,171	-
Other Federal Aid Funds	-	2,591,501
MV Excise Tax Reimbursement	238,429	-
State PILOT Program	-	-
Distressed Community Relief Fund	904,159	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	361,849	-
Meals & Beverage Tax / Hotel Tax	537,168	-
LEA Aid	-	26,136,758
Group Home	-	-
Housing Aid Capital Projects	-	29,812
Housing Aid Bonded Debt	786,743	-
State Food Service Revenue	-	21,185
Incentive Aid	-	-
Property Revaluation Reimbursement	126,394	-
Other State Revenue	-	75,413
Motor Vehicle Phase Out	1,107,180	-
Other Revenue	-	642,478
Local Appropriation for Education	-	31,557,516
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 73,621,066	\$ 63,090,283
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

City of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 838,271	\$ 595,325	\$ -	\$ -	\$ 98,516	\$ 487,093	\$ 1,225,526	\$ 121,303	\$ 3,688,392
Compensation - Group B	-	-	-	-	-	-	-	-	269,201
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	5,026	6,754	-	-	-	-	160,987	32,796	841,323
Overtime - Group B	-	-	-	-	-	-	-	-	226,510
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	798,992
Active Medical Insurance - Group A	192,041	175,136	-	-	-	77,355	384,134	37,596	629,048
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	169,359
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	13,857	12,638	-	-	1,281	2,940	32,917	2,934	50,387
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	13,566
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	96,304	44,771	-	-	7,395	12,830	102,677	11,192	388,984
Life Insurance	2,530	1,997	-	-	396	-	4,038	397	21,400
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	881,074	1,950	-	-	-	800	5,400	600	259,310
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	813,481	320,148	-	-	-	181,783	962,290	32,493	2,203,886
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	522,705
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	27,762	17,410	-	-	5,042	4,129	4,522	-	-
Purchased Services	417,897	60,261	-	-	2,170	15,782	30,884	-	45,748
Materials/Supplies	48,142	30,423	-	-	2,017	-	68,934	52,338	42,845
Software Licenses	43,984	38,000	-	-	1,974	-	-	-	26,079
Capital Outlays	-	-	-	-	-	1,129	-	-	-
Insurance	524,898	-	-	-	-	-	-	-	-
Maintenance	36,767	-	-	-	-	9,138	-	-	4,199
Vehicle Operations	-	-	-	-	-	-	250,862	-	52,212
Utilities	129,266	-	-	-	-	52,546	-	-	102,608
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	74,094	-	-
Revaluation	-	158,000	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	164,523	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,234,827	-	-
Claims & Settlements	9,678	-	-	-	-	-	-	-	-
Community Support	16,803	-	-	-	-	-	-	-	-
Other Operation Expenditures	172,088	1,938	213,000	-	39,130	3,503	139,960	6,105	110,442
Tipping Fees	-	-	-	-	-	-	494,142	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 4,269,870	\$ 1,464,749	\$ 213,000	\$ -	\$ 157,922	\$ 849,028	\$ 5,340,716	\$ 297,755	\$ 10,467,195

City of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ 4,610,136	\$ -	\$ 2,225	\$ -	\$ -	\$ -	\$ 11,666,788	\$ 26,546,220
Compensation - Group B	153,229	-	-	-	-	-	422,430	2,345,678
Compensation - Group C	-	-	-	-	-	-	-	5,189,283
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,157,039	-	-	-	-	-	2,203,925	-
Overtime - Group B	122,716	-	-	-	-	-	349,226	-
Overtime - Group C	-	-	-	-	-	-	-	102,714
Police & Fire Detail	59,566	-	-	-	-	-	858,558	-
Active Medical Insurance - Group A	928,943	-	-	-	-	-	2,424,253	4,611,218
Active Medical Insurance- Group B	98,524	-	-	-	-	-	267,883	342,564
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,491,472
Active Dental insurance- Group A	74,077	-	-	-	-	-	191,031	295,511
Active Dental Insurance- Group B	7,857	-	-	-	-	-	21,422	21,382
Active Dental Insurance- Group C	-	-	-	-	-	-	-	117,001
Payroll Taxes	461,888	-	312	-	-	-	1,126,353	2,579,451
Life Insurance	29,001	-	-	-	-	-	59,759	369,629
State Defined Contribution- Group A	-	-	-	-	-	-	-	145,524
State Defined Contribution - Group B	-	-	-	-	-	-	-	11,149
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	155,997	-	-	-	-	-	1,305,131	188,710
Other Benefits- Group B	-	-	-	-	-	-	-	49,994
Other Benefits- Group C	-	-	-	-	-	-	-	95,355
Local Defined Benefit Pension- Group A	2,444,288	-	-	-	-	-	6,958,368	42,357
Local Defined Benefit Pension - Group B	236,291	-	-	-	-	-	758,996	82,411
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,415,808
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	3,563,543
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	267,311
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	5,832	-	-	-	-	-	64,696	-
Purchased Services	87,178	-	-	-	-	-	659,920	8,131,637
Materials/Supplies	46,353	-	-	-	-	-	291,054	599,973
Software Licenses	12,802	-	-	-	-	-	122,839	138,604
Capital Outlays	-	-	-	-	-	-	1,129	913,611
Insurance	-	-	-	-	-	-	524,898	222,923
Maintenance	-	-	-	-	-	-	50,104	330,081
Vehicle Operations	124,318	-	-	-	-	-	427,392	10,608
Utilities	520,338	-	-	-	-	-	804,758	833,629
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	74,094	-
Revaluation	-	-	-	-	-	-	158,000	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	164,523	-
Trash Removal & Recycling	-	-	-	-	-	-	1,234,827	-
Claims & Settlements	-	-	-	-	-	-	9,678	-
Community Support	-	-	-	-	-	-	16,803	-
Other Operation Expenditures	63,806	-	-	-	-	-	749,971	225,720
Tipping Fees	-	-	-	-	-	-	494,142	-
Local Appropriation for Education	-	-	-	31,557,516	-	-	31,557,516	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,569,271	-	1,569,271	-
Municipal Debt- Interest	-	-	-	-	400,444	-	400,444	-
School Debt- Principal	-	-	-	-	900,000	-	900,000	-
School Debt- Interest	-	-	-	-	266,679	-	266,679	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	2,568,593	2,568,593	1,157,018
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 11,400,181	\$ -	\$ 2,537	\$ 31,557,516	\$ 3,136,394	\$ 2,568,593	\$ 71,725,456	\$ 62,438,089

Financing Uses: Transfer to Capital Funds	\$ 186,240	\$ -
Financing Uses: Transfer to Other Funds	90,704	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 276,944	\$ -
Net Change in Fund Balance¹	1,618,667	652,194
Fund Balance1- beginning of year	\$4,758,213	\$6,198,018
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	(490,269)	-
Misc. Adjustment	-	(95,740)
Fund Balance¹ - beginning of year adjusted	4,267,944	6,102,278
Rounding	-	-
Fund Balance¹ - end of year	\$ 5,886,611	\$ 6,754,472

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of West Warwick
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 4,758,213	(490,269)	\$ 4,267,944	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 4,758,213</u>	<u>(490,269)</u>	<u>\$ 4,267,944</u>	
General Fund (100)	\$ 72,601,377	\$ -	\$ 39,255,851	\$ 31,990,133	\$ 1,355,393	\$ 1,343,339	\$ (490,269)	\$ 853,070	\$ 2,208,463
Debt Service Fund (190)	85,422	155,673	-	-	241,095	2,527,980	-	2,527,980	2,769,075
Police Highway Grant Fund (419)	16,171	-	18,297	-	(2,126)	272	-	272	(1,854)
JAG Peer to Peer Fund (455)	-	-	-	-	-	433	-	433	433
Bulletproof Vest Partnership Fund (474)	-	-	-	-	-	-	-	-	-
CDBG Community Development (606)	805,419	-	807,581	-	(2,162)	21,344	-	21,344	19,182
Revolving Fund (800)	730,884	-	693,147	-	37,737	713,493	-	713,493	751,230
Police Detail Car fund (805)	139,786	-	153,218	-	(13,432)	172,696	-	172,696	159,264
Totals per audited financial statements	<u>\$ 74,379,059</u>	<u>\$ 155,673</u>	<u>\$ 40,928,094</u>	<u>\$ 31,990,133</u>	<u>\$ 1,616,505</u>	<u>\$ 4,779,557</u>	<u>\$ (490,269)</u>	<u>\$ 4,289,288</u>	<u>\$ 5,905,793</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as on state report.	\$ -	\$ -	\$ 31,557,516	\$ (31,557,516)	\$ -	\$ -	\$ -	\$ -	\$ -
Program activity in CDBG Funds that are not reported on the MTP2 because they are for program revenues & expenses and not for administration.	(757,993)	-	(760,155)	-	2,162	(21,344)	-	(21,344)	(19,182)
Reclassify proceeds to non-major funds with deficits	-	-	-	-	-	-	-	-	-
Reclassify transfer of appropriation to Debt Service Sinking Fund.	-	(155,673)	-	(155,673)	-	-	-	-	-
Rounding	-	-	1	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 73,621,066</u>	<u>\$ -</u>	<u>\$ 71,725,456</u>	<u>\$ 276,944</u>	<u>\$ 1,618,667</u>	<u>\$ 4,758,213</u>	<u>\$ (490,269)</u>	<u>\$ 4,267,944</u>	<u>\$ 5,886,611</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of West Warwick
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 6,198,018	-	\$ 6,198,018	
Miscellaneous Variance between UCOA & FS for FY 18						\$ 7,308	\$	7,308	
<i>Difference in Depreciation expense from fiscal 18 impacting FY 19</i>						(103,048)	-	(103,048)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 6,102,278</u>	<u>-</u>	<u>\$ 6,102,278</u>	
School Unrestricted Fund	\$ 29,780,057	\$ 31,557,516	\$ 60,698,801	\$ -	\$ 638,772	\$ 3,847,983	\$ -	\$ 3,847,983	\$ 4,486,755
Enterprise Fund1	1,560,481	-	1,424,313	-	136,168	1,216,284	-	1,216,284	1,352,452
Capital Projects Fund	29,812	-	90,693	-	(60,881)	938,767	-	938,767	877,886
School Bond Fund	-	-	17,487	-	(17,487)	137,841	-	137,841	120,354
School QZAB Bond Fund	-	-	-	-	-	7,419	-	7,419	7,419
School Special Revenue Funds	2,742,417	-	2,744,105	-	(1,688)	152,186	-	152,186	150,498
Totals per audited financial statements	<u>\$ 34,112,767</u>	<u>\$ 31,557,516</u>	<u>\$ 64,975,399</u>	<u>\$ -</u>	<u>\$ 694,884</u>	<u>\$ 6,300,480</u>	<u>\$ -</u>	<u>\$ 6,300,480</u>	<u>\$ 6,995,364</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 31,557,516	\$ (31,557,516)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,580,000)	-	(2,580,000)	-	-	-	-	-	-
Add FY19 Capital Purchases that are not expensed in the Audit. Audit shows as a capital addition in the cash flow statement	-	-	75,159	-	(75,159)	-	-	-	(75,159)
Remove depreciation expense which is not included in UCOA file	-	-	(32,469)	-	32,469	(198,203)	-	(198,203)	(165,734)
Rounding	-	-	-	-	-	1	-	1	1
Totals Per MTP2	<u>\$ 63,090,283</u>	<u>\$ -</u>	<u>\$ 62,438,089</u>	<u>\$ -</u>	<u>\$ 652,194</u>	<u>\$ 6,102,278</u>	<u>\$ -</u>	<u>\$ 6,102,278</u>	<u>\$ 6,754,472</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Student Revenue written off in FS as of 6/28/19-after file	(29,989)	-	-	-	-	-	-	-	-
Misc. expense variance	-	-	(35,915)	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	<u>\$ 63,060,294</u>	<u>\$ -</u>	<u>\$ 62,402,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.